

Function Codes Selected and Modified for GSRP

Function Code	Description
118	Preschool - Instructional activities in learning which normally may be achieved during the years immediately preceding kindergarten. Instruction includes the activities dealing directly with the teaching of pupils or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom or outdoors, in another location such as in a home or hospital, and other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of classroom aides, teacher assistants, supplies and machines that directly aid in the instructional process. Include the work of group and class sponsors and chaperons at student activities. Include activities associated with instructional field trips. Include unemployment if grantee follows a written costing policy for funding unemployment insurance for all entity employees regardless of funding source. Include only food service expenses that are not provided by LEA food service and exceed reimbursement from the Child and Adult Care Food Program.
212	Guidance Services - Consist of those activities of counseling with pupils and parents, providing consultation with other staff members on learning problems, evaluating the abilities of pupils, assisting pupils to make their own educational and career plans and choices, assisting pupils in personal and social development, providing referral assistance, and working with other staff members in planning and conducting guidance programs for pupils.
213	Health Services - Consist of physical and mental health services. Included are activities involved with providing pupils with appropriate medical, dental, nursing occupational therapy, or other health services.
214	Psychological Services - Consist of those activities of administering psychological tests, interpreting the results of psychological tests, working with other staff members in planning school programs to meet the special needs of pupils as indicated by psychological tests, and planning and managing a program of psychological services including psychological counseling for the school or school system. Include Guidance Services support staff.
215	Speech Pathology and Audiology Services - Consist of those activities which have as their purpose the assessment of speech, hearing and language of children, providing staff consultation or whole class strategies to support speech, hearing and language.
216	Social Work Services - Consist of those activities that have as their purpose the performance of school social work activities dealing with the problems of pupils that involve the home, school, and community.
217	Visual Aid Services - Consist of those activities that have as their purpose the assessment of sight impairments, providing staff consultation or whole class strategies to support development of vision.
221	Improvement of Instruction - Consists of those activities that are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging and natural learning experiences for pupils. These activities include curriculum development, techniques of instruction, child development and understanding, in-service training or other professional development for instructional staff such as

Function Codes Selected and Modified for GSRP

	workshops, and coursework and includes professional dues or fees. Include fees for Online Preschool Program Quality Assessment (PQA).
222	Educational Media Services - Consist of those activities such as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning the use of educational media by teachers and other members of the instructional staff; and guiding instructional staff members in their use of educational media. Included here are the activities for planning the use of the educational media by pupils and instructing pupils in their use of media materials.
225	Instruction Related Technology – Consists of all technology activities and services for the purpose of supporting instruction. Specifically costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and establishing technology for distance learning programs.
226	Supervision and Direction of Instructional Staff - Directing and managing instructional services. Includes the activities of program coordination and program compliance monitoring. Examples: Special Education, Career Technical, Title I directors, and Early Childhood Specialist.
227	Academic Student Assessment – Academic assessment of pupils; i.e., developmental screener and ongoing child assessment materials.
229	Other Instructional Staff Services - Consist of activities other than those defined above to assist instructional staff.
231	Board of Education - Activities performed by the elected body that has been created according to state law and vested with responsibilities for educational activities by the grantee. Includes legal, audit and election costs or fees.
232	Executive Administration - Those activities associated with district-wide general or executive responsibilities, including the development and execution of school district policies through staff at all levels. Titles may include superintendent, associate or assistant superintendent, or ISD GSRP Early Childhood Contact but may not be limited to such designations. These activities may be distinguished from the supervision or direction of a specific function, program or supporting service that may appropriately be charged to another specific instructional or supporting function. When the same individual directs two or more functions, the services of that individual's office may be prorated between the functions concerned. Include community relations services, district-wide or agency activities, and programs designed to improve school/community relations.
233	Grant Writer/Grant Procurement - Activities associated with grant writing and administrative activities necessary for meeting state and federal requirements related to grants. Example: When a grantee employs a grant writer or coordinator.
241	Office of the Principal – Activities performed by the principal, assistant principal, GSRP director/supervisor and other assistants in the general supervision of all operations of the school building; evaluation of staff members of the school; supervision and maintenance of the school records are included under this function, along with clerical staff for these activities. Includes clerical staff for positions such as Guidance Services, Health Services, Psychological Services, Speech Pathology and Audiology Services, Social Work Services and the Early Childhood Contact, Early Childhood Specialist.

Function Codes Selected and Modified for GSRP

249	Other School Administration – Other activities of school administration not defined above. Include full-time department chair persons and graduation expenditures here.
252	Fiscal Services – Activities concerned with the fiscal operations of the school system. This function includes budgeting, receiving and disbursing, financial accounting, payroll, purchasing, inventory control, and internal auditing.
257	Internal Services – Activities concerned with storing and distributing supplies, furniture, and equipment. Also include duplicating and printing services, central mail services, and costs associated with the operation of a central switchboard or receptionist.
261	Operating Buildings Services – Activities concerned with keeping the physical plant open, clean, and ready for daily use. They include operating the heating, lighting, and ventilation systems, and repairing facilities/equipment. Also included are operating building leases, property and liability insurance, janitorial and ground maintenance costs, licensing fees, cell phones, classroom telephones, and child insurance. May be used in a Capital Projects fund only to extent allowed by law.
266	Security Services - Activities concerned with maintaining order and safety in school buildings, on the grounds and in the vicinity of schools at all times. Included are police activities for school functions, traffic control on grounds and in the vicinity of schools, building alarm systems, and security guards.
271	Pupil Transportation Services – Activities concerned with the conveyance of pupils to and from school, as provided by state law. It includes trips between home and school or trips to school activities. All other direct costs related to pupil transportation should be included under this function; i.e., physical exams, uniforms, school bus driver licenses, awards, bus monitors, etc. May be used in Capital Projects Funds only to extent allowed by law.
281	Planning, Research, Development, and Evaluation - Activities, on a system-wide basis, associated with conducting and managing programs of planning, research, development, and evaluation for a school system, and NAEYC Accreditation fees.
282	Communication Services - Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to pupils, staff, managers or to the general public through direct mailing, the various news media, or personal contact. This includes postage, advertising and promotion. Recruitment and enrollment expenses for GSRP are included here.
283	Staff/Personnel Services – Activities concerned with maintaining an efficient staff for the school system. It includes such activities as recruiting and placement, staff transfers, in-service training, health services, staff accounting, and staff relations and negotiations. In-service training and professional development for non-instructional support staff should be recorded here. Administrative Fees related to staff hired via Purchased Services are entered here.
284	Support Services Technology - Activities concerned with preparing data for storage, storing data, and retrieving data for reproduction as information for management and reporting when these services are provided by the grantee in its own facilities. Also include activities associated with technology support.
285	Pupil Accounting - Consists of those activities concerned with acquiring, maintaining, and auditing records of pupil attendance, and reporting

Function Codes Selected and Modified for GSRP

	information to various oversight agencies.
289	Other Central Services - Central services not defined above.
297	Food Services - Consist of those activities concerned with providing food to pupils and staff in a school or school system. This service includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food. Include only food service expenses that are provided by LEA food service and exceed reimbursement from the National School Lunch Program or School Breakfast Program.
299	Other Support Services – Central services not defined above.
311	Community Services Direction – Activities concerned with directing and managing community services activities, community school direction, and includes GSRP parent education and parent meeting activities.
410	Payments to Other Public Schools (ISDs, LEAs, PSAs) Within the State of Michigan
440	Payments to other Governmental and Not-For-Profit Entities-
452	Site Improvement Services - Activities concerned with improving sites and with maintaining existing site improvements.
453	Architecture and Engineering Services - Activities of architects and engineers related to acquiring and improving sites and improving buildings. Charges are made to this function only for those preliminary activities that may or may not result in additions to the school district property. Otherwise charge to 452, 455, or 456.
455	Building Acquisition and Construction Services - Activities concerned with buying or constructing buildings. Include cost for the initial equipping of facilities.
456	Building Improvements Services - Activities concerned with building additions and with installing or extending service systems and other built-in equipment. Include the cost for re-equipping the facility.
471	Deferred Revenue - A liability account that represents revenues collected before they become due. For GSRP this is a planned carryover amount, or an amount of GSRP funds that the ISD or subrecipient will receive but does not plan to expend within the grant period.

Explanation of Instructional Hierarchy

In the instructional hierarchy of school districts, staff and students are under the direction of Principals. Principals report to Superintendents. Superintendents report to school boards. As a preschool instructional program, GSRP follows the same hierarchy. Positions of responsibility for GSRP subrecipient administration of the program, staff evaluation and costs that have to do with oversight of staff and students are reported in function code "241-School Administration." Position titles may include *Principal* or *Director*. The questions to ask are:

- Is the preponderance of this position responsible for hiring, evaluation, and discipline of the staff working in the administrative unit/school where the program is operated?

Function Codes Selected and Modified for GSRP

- Is the preponderance of this position responsible for the student records in the administrative unit/school?
- If the answer to both of those is yes, the position would be charged to "241-School Administration."

Function code "226-Supervision and Direction of Staff" is used for grant compliance activities. It is narrower in focus and has different responsibilities. The preponderance of responsibility for a position reported here would be to ensure that grant objectives are met and that the funds are spent/drawn down for the purpose intended. The coach/mentor role of the GSRP Early Childhood Specialist is reported in function code 226.

Explanation of Object Codes

1000 Salaries paid to direct employees of the GSRP subrecipient or fiscal agent, including lead and associate teachers and additional caregivers

2000 Benefits paid to direct employees of the GSRP subrecipient or fiscal agent, including lead and associate teachers, additional caregivers and other classroom staff

3000-4000 Purchased Services paid to persons who are not on the payroll of the GSRP subrecipient or fiscal agent. This includes those who are contracted from employment agencies (the actual wages and benefit portion of the expense)

5000 Supplies and Materials such as books, art supplies, computers, materials related to approvable curriculum

6000 Capital Outlay such as Expenses over \$5,000 per items such as playground fencing, and other fixed assets. Expenditures for remodeling of buildings, initial or replacement equipment and construction

7000-8000 Amounts paid for goods and services not otherwise classified such as telephone and internet and costs of providing meals (over and above all applicable federal food program reimbursement)